

Electronic Filing Options for S Corporation Tax Returns

Corporations may file Missouri [MO-1120S](#) Corporation Income tax returns electronically in conjunction with the IRS through Modernized E-File (MeF). This system has been developed through a cooperative effort between the IRS, states, and the software community. The system uses the latest electronic technology and industry standards. Corporations may visit the Department's website at <http://dor.mo.gov/business/corporate/efile.php> for more information regarding electronic filing as well as a list of approved vendors that support corporate electronic filing. Corporations may choose from the following filing methods:

1. Federal and State Corporation tax returns may be prepared and filed electronically by an IRS approved Electronic Return Originator (ERO). Corporations may visit the IRS website to find a participating ERO at: <http://www.irs.gov/efile/index.html>.
2. State Corporation MO-1120S returns can be prepared and transmitted as a stand-alone state return through an IRS approved ERO.

Benefits of Electronic Filing

Convenience • Security • Proof of Filing • Direct Deposit of Refunds • Greater Accuracy

FORM MO-1120S

S CORPORATION TAX RETURN

This information is for guidance only and does not state the complete law.

Who Must File Form MO-1120S

S Corporation Income Tax: Every S corporation must file Form MO-1120S if they file Federal Form 1120S and the S corporation has: 1) a shareholder that is a Missouri resident; or 2) any income derived from Missouri sources ([Section 143.471, RSMo](#)). Attach a copy of Federal Form 1120S and all Schedule K-1(s).

Administrative Dissolution If a corporation required to file corporation income tax, fails to file within 90 days from the original due date (or 90 days from the extension due date), it shall forfeit its charter (or Certificate of Authority for a foreign corporation) in this state under the provisions of [Section 351.486](#) and [351.602, RSMo](#).

Missouri Registration Every S corporation must register with the Department of Revenue to receive a Missouri Tax Identification Number. To register, contact: Missouri Department of Revenue, Taxation Division, P.O. Box 3300, Jefferson City, MO 65105-3300, visit our website at <http://dor.mo.gov/>, or call Business Registration at (573) 751-5860.

Time and Place of Filing

S Corporation Income Tax: S corporation return is due on or before the 15th day of the fourth month following the end of the tax year. Example: Taxable period of January 1, 2016, to December 31, 2016; due April 18, 2017.

Note: When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed on the next business day.

Mail your return to: Missouri Department of Revenue, P.O. Box 700, Jefferson city, MO 65105-0700.

Period Covered by the Return Form MO-1120S must cover the same period as the corresponding Federal Form 1120S. Indicate the period covered on the front of the return.

Reportable Transaction Disclosure Statement Federal Form 8886

Every corporation must include with the Missouri return a copy of each Federal Form 8886 that was filed with the IRS as part of its federal return.

Extension of Time to File If an S corporation has been granted an extension of time to file its federal income tax return, the time for filing the Missouri corporation income tax return is automatically extended. Select the box at the top of the form indicating you have an approved federal extension and attach a copy of the Federal Extension Form 7004 to the MO-1120S. (Failure to check this box may result in disallowing the extension.)

Contact Information If you have questions, you may contact Corporate Tax at (573) 751-4541 or by e-mail at corporate@dor.mo.gov.

Nonresident Shareholders Every S corporation must file [Form MO-1NR](#), Income Tax Withheld for Nonresident Individual Partners or S Corporation Shareholders and send in copies of [Form MO-2NR](#), Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders if they have nonresident individual shareholders who do not meet one of the following exceptions:

- the nonresident shareholder, not otherwise required to file a return, elects to have the Missouri income tax due paid as part of the S corporation's composite return;
- the nonresident shareholder, not otherwise required to file a return, had Missouri assignable federal adjusted gross income from the S corporation of less than \$1,200 dollars;
- the S corporation is liquidated or terminated, income was generated by a transaction related to termination or liquidation, and no cash or property was distributed in the current or prior taxable year.

Pursuant to [Section 143.411, RSMo](#), a nonresident shareholder can request the S corporation be exempt from withholding by filing a completed [Form MO-3NR](#), Partnership or S Corporation Withholding Exemption or Revocation Agreement.

Form MO-1NR must be filed by the due date or extended due date for filing the S corporation income tax return. Form MO-3NR must be filed by the due date for filing the S corporation income tax return without regard to an extension of time to file.

Forms may be obtained by writing the Missouri Department of Revenue, Taxation Division, P.O. Box 3022, Jefferson City, MO 65105-3022 or visiting our website at <http://dor.mo.gov/>.

If you have technical questions concerning the filing of Form MO-1NR and Form MO-3NR or are filing a composite return and you have questions, contact the Taxation Division at (573) 751-1467.

S Corporation Adjustments Each S corporation, having modifications, must complete the Form MO-1120S, Pages 1 and 2, Lines 1–15 and Page 3, the Allocation of Missouri S Corporation Adjustment to Shareholders, and notify each shareholder of the adjustments to which he or she is entitled. Missouri income tax law provides adjustments to a shareholder's share of the S corporation income included in his or her individual federal income tax return in order to properly determine his or her individual Missouri adjusted gross income reported on [Form MO-1040](#). A copy of the Form MO-1120S must be provided to each shareholder.



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Additions

Line 1 — Missouri Corporation Income Tax & Corporation Income Tax of Other States Deducted in Determining Federal Taxable Income

- Enter on line 1a the amount of Missouri corporation income tax deducted on Federal Form 1120S ([Section 143.141\(1\), RSMo](#)), and the amount of corporation income taxes from other states, their subdivisions and the District of Columbia deducted on Federal Form 1120S ([12 CSR 10-2.160](#) and [Section 143.141\(2\), RSMo](#)). Do not include St. Louis or Kansas City earnings taxes. A schedule must be attached showing the breakdown of taxes on Federal Form 1120S.

Corporation tax of the following states taken as a deduction in determining federal taxable income, must be included on Line 1a:

Alabama	Georgia (excludes net worth tax)	Kentucky	Nebraska	South Carolina (excludes capital stock tax)
Alaska		Louisiana	New Mexico	
Arizona	Hawaii	Maine	North Carolina	South Dakota
Arkansas	Idaho	Maryland	North Dakota	Tennessee (excise tax)
California (income and franchise tax)	Illinois (includes replacement tax)	Michigan	Oklahoma	Texas
Colorado	Indiana	Minnesota	Oregon	Utah
Delaware	Iowa	Mississippi	Pennsylvania	Vermont
Florida	Kansas	Missouri	Rhode Island	Virginia
		Montana		West Virginia

- Enter on Line 1b the amount of Kansas City and St. Louis earnings tax.

Line 2 — State and Local Bond Interest (Except Missouri)

- Enter on Line 2a all interest from state and local bonds, excluding Missouri ([Section 143.121.2\(2\), RSMo](#)).
- Enter on Line 2b the amount of expenses associated with the state and local bond interest. The expenses must exceed \$500. Refer to Section 143.121.2(2), RSMo, for further explanation.

Line 3 — Fiduciary and Partnership Adjustment (From Form MO-1041 and Form MO-1065) Enter the share of fiduciary and partnership adjustment as shown on [Form MO-1041](#), Page 2, Part 1, Line 19, and [Form MO-1065](#), Line 17 ([Section 143.121.4 and 5, RSMo](#)). A copy of Forms MO-1041 and MO-1065 must be attached.

Line 4 — Donations Claimed For The Food Pantry Tax Credit That Were Deducted From Federal Taxable Income Enter the total amount of donations claimed for the Food Pantry Tax Credit that were also taken as a deduction on the Federal Form 1120S return ([Section 135.647, RSMo](#)).

Line 5 — Total Enter the total of Line 1 through Line 4.

Subtractions

Line 6 — Interest and Dividends From Exempt Federal Obligations (Must attach schedule)

- Line 6a: Enter the amount of interest and dividends from federal obligations to the extent they are exempt from Missouri income tax, but subject to federal tax ([12 CSR 10-2.150](#) and [Section 143.121.3\(1\), RSMo](#)). A detailed list showing the amount of monies received or the percentage of funds received from direct U.S. Government obligations must be attached to Form MO-1120S.
- Line 6b: Enter the amount of interest on indebtedness and expenses associated with the production of interest and dividend income on federal obligations shown on Line 6a. The expenses must exceed \$500. Refer to Section 143.121.3(1), RSMo, for further explanation.

In arriving at the amount of related expenses, the taxpayer may use actual expenses or a reasonable estimate. In general, the taxpayer should use the same or similar method used to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri exempt income.

If a taxpayer fails to compute reasonable related expenses, the Director of Revenue will make adjustments based on the

information made available. If sufficient information is not made available or if the taxpayer's records do not provide sufficient information, the Director of Revenue will use the following formula to compute related expenses:

$$\text{Exempt income} \times \text{Expense items} = \text{Reduction to exempt income Total income}$$

The principal expense item in this formula is interest expense; however, the Director of Revenue may include other expense items because of their direct relationship to the production of exempt income. The taxpayer may propose an alternative method provided that it properly reflects the amount of related expenses.

Enter on Line 6 the net amount of Line 6a less Line 6b.

Line 7 — Amount of Any State Income Tax Refund Included in Federal Taxable Income Enter the amount of any state income tax refund for a prior year that was included in the federal taxable income for the current year ([Section 143.121.3\(5\), RSMo](#)).

Line 8 — Federally Taxable — Missouri Exempt Obligation

Enter the amount of any bond issued by the Missouri Higher Education Loan Authority (MOHELA) including interest or proceeds resulting from the sale of the bond is exempt from Missouri tax. If the amount is included in federal taxable income, the amount can be subtracted from federal taxable income for Missouri tax purposes pursuant to [Section 173.440, RSMo](#). Enter the exempt amount on Line 8 and provide documentation with the return.

Line 9 — Fiduciary and Partnership Adjustment (from Form MO-1041 and Form MO-1065), Build America and Recovery Zone Bond Interest, Missouri Public-Private Transportation Act, Other

Enter the share of fiduciary and partnership adjustment as shown on Form MO-1041, Page 2, Part 1, Line 20 and Form MO-1065, Line 18 (Section 143.121.4 and 5, RSMo). A copy of Forms MO-1041 and MO-1065 must be attached.

- Build America and Recovery Zone Bond Interest - Enter the share of Build America and Recovery Zone Bond interest received ([Section 108.1020, RSMo](#)).
- Missouri Public-Private Partnerships Transportation Act - Enter the share of income received under the Missouri Public-Private Transportation Act ([Section 227.646, RSMo](#)).

Line 10 — Missouri Depreciation Basis Adjustment Enter the difference between the federal and Missouri depreciation calculated on assets purchased between July 1, 2002 and June 30, 2003. See [Section 143.121.3\(7\), RSMo](#) for more information.

Line 11 — Depreciation Recovery on Qualified Property that is Sold Enter any depreciation that was previously not recovered when an asset is sold or otherwise disposed of and federal bonus depreciation was previously taken. ([Section 143.121.3\(9\), RSMo](#))

Line 12 — Total Enter the total of Line 6 through Line 11.

Line 13 — Missouri S Corporation Adjustment — Net Addition Enter the excess of Line 5 over Line 12.

Line 14 — Missouri S Corporation Adjustment — Net Subtraction Enter the excess of Line 12 over Line 5.

Line 15 — Agriculture Disaster Relief

Enter the amount of income your corporation received as payment from any program which provides compensation to agricultural producers who have suffered a loss as the result of a disaster or emergency ([Section 143.121.3\(10\), RSMo](#)). You must attach a copy of the Form 1099 indicating your agricultural payment. For more information, visit <http://dor.mo.gov>.



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Authorization

Check the “yes” box for authorization of release of confidential information. This authorizes the Missouri Director of Revenue or delegate to discuss this return and attachments with the preparer whose signature appears on the Form MO-1120S or with any member of his or her firm or if internally prepared, any member of the internal staff. If the authorization box is checked “no,” or if no box is checked, the Missouri Director of Revenue or delegate can only discuss this return with an officer of the corporation. Refer to [Section 32.057, RSMo](#).

Signature

The Department of Revenue requires the return to be signed by an officer of the corporation. Enter the date signed, the title of the officer whose signature is affixed, and the corporation’s telephone number. Lines are provided for the preparer’s signature (other than taxpayer), Federal Identification Number, telephone number, and date. Failure to sign the return will cause a delay in the processing of the return.

Assemble Your Return Assemble any forms and schedules behind Form MO-1120S in order of the “Attachment Sequence No.” shown in the upper corner of the form and schedule. Put forms without an attachment sequence number next. If you have supporting documentation, arrange in the same order of forms and schedules they support and attach them last. Do not attach items unless required to do so.

Form MO-MSS S Corporation Allocation and Apportionment Form

Use [Form MO-MSS](#) to apportion all business income by using the single factor apportionment method, optional single sales factor apportionment method, or the three factor apportionment method. The single factor and optional single sales factor rely solely on sales. The three factor contains (1) Property, (2) Payroll, and (3) Sales. If utilizing the single factor apportionment method or optional single sales factor, complete Part 2 and Part 3, if applicable. If utilizing the three factor apportionment method, complete Part 1 and Part 3, if applicable. Attach Form MO-MSS to Form MO-1120S. Enter the percentage from Part 1, Line 4, or Part 2, Line 7 or Line 7a, on [Form MO-NRS](#) Part 1, Line 1, Column (c). Line 1, Column (b) is computed by multiplying the percentage in Column (c) times the amounts in Column (a). The percentage is also entered in other lines on Column (c) if the items are integral parts of the business. As noted on the Form MO-MSS, special methods three to seven may be used. Attach a detailed explanation to the Form MO-1120S when utilizing these methods.

Calculate the apportionment factor by adding the percentage of ownerships in partnerships factors to the S corporation’s factors.

Pursuant to [Section 32.200, RSMo](#), Article IV, 2, financial organizations, personal service corporations and public utilities cannot elect to use apportionment method one. They will need to elect one of the other available methods.

Form MO-MSS Three Factor Apportionment

Instructions Any taxpayer having income from business activity which is taxable both within and without this state, other than activity as a financial organization or public utility or the rendering of purely personal services by an individual, shall allocate and apportion his or her net income as provided in Section 32.200, RSMo. If a taxpayer has income from business activity as a public utility but derives the greater percentage of his or her income from activities subject to Section 32.200, Article IV, RSMo, the taxpayer may elect to allocate and apportion his or her entire net income as provided in Section 32.200, RSMo.

Application of Multistate Tax Compact A taxpayer must have income from business activity taxable by this state and at least one other state, to allocate and apportion income. Income from business activities includes business and nonbusiness income. The taxpayer’s income will be allocated and apportioned in accordance with the Multistate Tax Compact.

The first step is to determine which portion of the taxpayer’s entire net income constitutes “business income” and which portion constitutes “nonbusiness income.” The various items of nonbusiness income are directly allocated to specific states. The business income of the taxpayer is divided between the states in which the business is conducted pursuant to the property, payroll and sales apportionment factors. If one or more of the three factors does not exist (that is, there is no denominator) determine the apportionment factor by dividing by the number of factors used. The sum of the items of nonbusiness income directly allocated to this state, plus the amount of business income attributable to this state by the apportionment formula, constitutes the amount of the taxpayer’s partial Missouri Income-Missouri Sources.

Taxable in Another State A taxpayer is “taxable in another state” if he or she meets either one of two tests: (a) if by reason of business activity in another state, the taxpayer is subject to one of the types of taxes specified, namely: A net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax; or (b) if another state has jurisdiction to subject the taxpayer to a net income tax, regardless of whether or not that state imposes such a tax on the taxpayer. The first test is applicable only if a taxpayer carries on business activities in another state. If the taxpayer voluntarily files and pays one or more of such taxes when not required to do so by the laws of that state or pays a minimal fee for qualification, organization, or for the privilege of doing business in that state, but (a) does not actually engage in business activities in that state; or (b) does actually engage in some activity, not sufficient for nexus, and the minimum tax bears no relation to the corporation’s activities within such state, the taxpayer is not “taxable” in another state. The second test applies, if the taxpayer’s business activities are sufficient to give the state jurisdiction to impose a net income tax under the Constitution and statutes of the United States. Jurisdiction to tax is not present where the state is prohibited from imposing the tax by reason of the provision of Public Law 86-272, 15 U.S.C. Sections 38–385.

Property Factor The numerator of the property factor includes the average value of the taxpayer’s real and tangible personal property owned or rented and used in this state during the income year for the production of business income. The denominator is the average value of all the taxpayer’s real and tangible personal property owned or rented and used during the income year for the production of business income.

Property owned by the taxpayer in transit between locations of the taxpayer is considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in the denominator of its property factor in accordance with its regular accounting practices will be included in the numerator according to the state of destination. The value of mobile or movable property, such as construction equipment, trucks or leased electronic equipment which is located within and without this state, is based upon the ratio that the time the property was physically present or was used in this state bears to the total time or use of the property everywhere during the tax year. An automobile assigned to a traveling employee is included in the numerator of the factor of the state to which the employee’s compensation is assigned under the payroll factor or in the numerator of the state in which the automobile is licensed.

Property owned by the taxpayer is valued at its original cost. As a general rule “original cost” is deemed to be in the basis of the property for federal income tax purposes (prior to any federal adjustments) at the time of acquisition by the taxpayer and adjusted by subsequent capital additions or improvements thereto and partial disposition thereof, by the reason of sale, exchange, abandonment, etc. Property rented by the taxpayer is valued at eight times the net annual rental rate. The net annual rental rate is the total annual rental rate paid



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by the taxpayer, less total annual rental rate received by the taxpayer from sub rentals. As a general rule the average value of property owned by the taxpayer is determined by averaging the values at the beginning and end of the income year. However, the Director of Revenue may require averaging by monthly values if this method of averaging is reasonably required to properly reflect the average value of the taxpayer's property for the income year.

Payroll Factor The payroll factor includes only compensation that is attributable to the business income subject to apportionment. The compensation of any employee whose activities are connected primarily with nonbusiness income shall be excluded from the factor.

The denominator of the payroll factor is the total compensation paid everywhere during the income year. Accordingly, compensation paid to employees whose services are performed entirely in a state where the taxpayer is exempt from taxation, for example, by Public Law 86-272, are included in the denominator of the payroll factor.

The numerator of the payroll factor is the total amount paid in this state during the income year by the taxpayer for compensation. Compensation is paid in this state if any one of the following tests, applied consecutively, are met:

- (a) the employee's service is performed entirely within this state;
- (b) the employee's service is performed both within and without the state, but the service performed without the state is incidental to the employee's service within the state the word "incidental" means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction);
- (c) if the employee's services are performed both within and without this state, the employee's compensation will be attributed to this state: (1) if the employee's base of operations is in this state; or (2) if there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in this state; or (3) if the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed but the employee's residence is in this state.

The term "base of operation" is the place of more or less permanent nature from which the employee starts his or her work and to which he or she customarily returns in order to receive instructions from the taxpayer or communications from his or her customers or other persons, or to replenish stock or other material, repair equipment or perform any other functions necessary to the exercise of his or her trade or profession at some other point or points.

Sales Factor The denominator of the sales factor is generally all gross receipts derived by a taxpayer from transactions and activities in the course of its regular trade or business operations that produce business income as defined.

In the case of a taxpayer whose business activity consists of manufacturing and selling, or purchasing and reselling goods or products, "sales" includes all gross receipts from the sales of such goods and products. Gross receipts for this purpose means gross sales, less returns and allowances, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales. Federal and state excise taxes (including sales taxes) is included as part of such receipts if such taxes are passed on to the buyer or included as part of the selling price of the product. The term "sales" also includes gross receipts derived by a taxpayer from business transactions or activities that are incidental to his or her principal business activity and that are includable in business income. As applied to a taxpayer engaged in a business activity other than the manufacturing and selling, or purchasing and reselling of property, "sales" includes the gross receipts from the taxpayer's business activity. In the case of cost plus fixed fee contracts, such as the operation of a government owned plant for a fee, gross receipts includes the entire reimbursed cost, plus the fee. "Sales" includes the gross receipts from the rental, lease or licensing the use of the property. "Sales" includes the licensing of intangible property such as patents and copyrights.

The numerator of the sales factor includes the gross receipts from sales that are attributable to this state, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales, regardless of the place where the accounting records are maintained or the location of the contract or other evidence of indebtedness. Gross receipts from the sales of tangible personal property (except sales to the United States Government) are in this state if the property is delivered or shipped to a purchaser within this state, regardless of the f.o.b. point or other conditions of sale; or if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and the taxpayer is not taxable in the state of the purchaser.

Sales to the United States Government: Gross receipts from the sales of tangible personal property to the United States Government are in this state if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state. Only sales for which the United States Government makes direct payment to the seller pursuant to the terms of its contract constitute sales to the United States Government.

Sales other than sales of tangible personal property are in this state if:

- (a) the income-producing activity is performed in this state; or
- (b) the income-producing activity is performed both within and without this state and a greater proportion of the income-producing activity is performed in this state than in any other state, based on costs of performance.

Allocation of Nonbusiness Income For this purpose "commercial domicile" means the principal place from which the trade or business of the taxpayer is directed or managed. Rents and royalties from real or tangible personal property, capital gains, interest, or patent or copyright royalties, to the extent that they constitute nonbusiness income shall be allocated as follows:

- (a) Net rents and royalties from real property located in this state are allocable to this state.
- (b) Net rents and royalties from tangible personal property are allocable to this state: (1) if and to the extent that the property is utilized in this state; or (2) in their entirety if the taxpayer's commercial domicile is in this state and the taxpayer is not organized under the laws of, or taxable in, the state in which the property is utilized. The extent of utilization of tangible personal property in a state is determined by multiplying the rents and royalties by a fraction, the numerator of which is the number of days of physical location of the property in the state during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all royalty or rental period during the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the taxpayer, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payor obtained possession.
- (c) Capital gains and losses from sales of real property located in this state are allocable to this state.
- (d) Capital gains and losses from sales of tangible personal property are allocable to this state if: (1) the property had a situs in this state at the time of the sale; or (2) the taxpayer's commercial domicile is in this state and the taxpayer is not taxable in the state in which the property had a situs.
- (e) Certain capital gains and losses from sales of intangible personal property are allocable to this state if the taxpayer's commercial domicile is in this state.
- (f) Certain interest and dividends are allocable to this state if the taxpayer's commercial domicile is in this state.



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- (g) Patent and copyright royalties are allocable to this state:
- (1) if and to the extent that the patent or copyright is utilized by the taxpayer in this state; or
 - (2) if and to the extent that the patent or copyright is utilized by the taxpayer in a state in which the taxpayer is not taxable and the taxpayer's commercial domicile is in this state. A patent is utilized in a state to the extent that it is employed in production, fabrication, manufacturing, or other processing in the state or to the extent that a patented product is produced in the state. A copyright is utilized in a state to the extent that printing or other publication originates in the state. If the basis of receipts from patent royalties or copyright royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the patent or copyright is utilized in the state in which the taxpayer's commercial domicile is located.

Final Checklist Before Mailing

- Did an officer of the corporation sign Form MO-1120S?
- Did you review your completed return?
- Are the corporation name, address, and I.D. numbers correctly shown on the return?
- Are your beginning and ending filing periods shown on the Form MO-1120S?
- Have you verified all math calculations?
- Did you receive a federal extension of time to file your return? If so, have you attached a copy of the federal extension (Federal Form 7004) and checked the box on the first page of the MO-1120S?
- Have you attached a copy of the federal form and supporting schedules?
- Have you addressed your envelope to the proper address?
- Did you enter your Missouri Tax I.D. Number? If you do not know your Missouri Tax I.D. Number, an officer must call Business Registration at (573) 751-5860.
- Did you enter your Charter Number? If you do not know your Charter Number, call (866) 223-6535.



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